

Panaji, 13th September, 1990 (Bhadra 22, 1912)

SERIES II No. 24

OFFICIAL



GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Finance (Revenue and Control) Department

Notification

No. 5/12/88-Fin(R&C)

In exercise of the powers conferred by sub-section (1) of section 10 A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), and in supersession of the Government Notification No. 5/12/88-Fin(R&C)/Vol. I dated 11-8-1990, the Government of Goa having considered it necessary so to do in the public interest, hereby exempts the sales made by any dealer of "Edible Oils" and "Hydrogenated Vegetable Oils, including Vanaspati" from the payment of 2 per cent tax payable under clause (b) of sub-section (1) of section 7 read with entries 14 and 15 of the Third Schedule to the said Act subject to the following conditions, namely:—

- (i) The wholesale dealer who shall import the "Edible Oils" and "Hydrogenated Vegetable Oils, including Vanaspati" in the State of Goa, shall communicate the stock of different varieties of "Edible Oils" and "Hydrogenated Vegetable Oils, including Vanaspati" as on 13-8-1990 to the Sales Tax Officer/Assistant Sales Tax Officer of the concerned Ward Office.
- (ii) The wholesale dealer who shall import the "Edible Oils" and "Hydrogenated Vegetable Oils, including Vanaspati" shall immediately communicate to Sales Tax Officer/Asstt. Sales Tax Officer of the concerned ward by the next working day of the receipt of the stock, the quantities imported, of "Edible Oils" and "Hydrogenated Vegetable Oils, including Vanaspati" alongwith a xerox copy of Invoice/Cash/Credit Memo received from the Exporter of other State.

- (iii) The wholesale dealer of "Edible Oils" and "Hydrogenated Vegetable Oils, including Vanaspati" shall issue cash memo for each wholesale transaction indicating on the said cash memo the name of purchasing dealer, his Registration Number under Goa Sales Tax Act, 1964 and Central Sales Tax Act, 1956.
- (iv) If the wholesale dealer is exporting "Edible Oils" and "Hydrogenated Vegetable Oils, including Vanaspati", he shall issue cash memo incorporating the name of the dealer of the other State, his Registration Number under the local Sales Tax Act of the concerned State and the Registration Number under Central Sales Tax Act, 1956 of the concerned State where it will be exported;
- (v) The wholesale dealer shall produce the stock register, sales documents to the Sales Tax Officers/Assistant Sales Tax Officers of concerned Ward Offices at the end of every month for verification;
- (vi) The retail dealer in the State of Goa shall issue cash memo to the consumer for each and every transaction of sale of "Edible Oils" and "Hydrogenated Vegetable Oils, including Vanaspati" indicating on cash memo the name of the purchasing consumer, his/her address, the quantity sold and value thereof;
- (vii) The stock and sale documents of the retail dealer shall be liable for verification by Sales Tax Officer/Assistant Sales Tax Officer of concerned Ward Office by each month.

This notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Fin. Exp.)

Panaji, 10th September, 1990.